

Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the State of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head

gasoline, natural gasoline, benzene, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

Table 18 – Gasoline Net Taxable Gallons and Net Tax Due

| Month | 2006 Taxable Gallons | 2005 Taxable Gallons | Percent Increase or (Decrease) | 2006 Tax Due | 2005 Tax Due | Percent Increase or (Decrease) |
|--------------|----------------------------|----------------------------|--------------------------------------|----------------------|---------------------|--------------------------------------|
| January | 21,841,810 | 31,569,095 | -30.81% | \$5,547,395 | \$7,802,398 | -28.90% |
| February | 24,572,408 | 28,112,000 | -12.59 | 6,240,889 | 6,947,306 | -10.17 |
| March | 36,635,966 | 31,047,171 | 18.00 | 9,305,592 | 7,674,692 | 21.25 |
| April | 29,539,568 | 24,110,977 | 22.52 | 7,503,126 | 5,959,747 | 25.90 |
| May | 34,570,116 | 24,362,900 | 41.90 | 8,782,398 | 6,022,823 | 45.82 |
| June | 51,891,173 | 25,786,903 | 101.23 | 13,182,747 | 6,375,037 | 106.79 |
| July | 55,218,687 | 26,215,539 | 110.63 | 14,566,517 | 6,455,749 | 125.64 |
| August | 30,126,418 | 27,051,583 | 11.37 | 7,947,626 | 6,661,712 | 19.30 |
| September | 26,334,228 | 24,070,139 | 9.41 | 6,946,696 | 5,925,799 | 17.23 |
| October | 26,934,001 | 26,755,189 | 0.67 | 7,104,908 | 6,587,516 | 7.85 |
| November | 24,785,003 | 27,120,517 | -8.61 | 6,537,895 | 6,677,417 | -2.09 |
| December | 26,865,407 | 24,923,262 | 7.79 | 7,086,973 | 6,136,926 | 15.48 |
| Total | 389,314,785 | 321,125,275 | 21.23% | \$100,752,762 | \$79,227,122 | 27.17% |

Table 19 – Gasohol Net Taxable Gallons and Net Tax Due

| Month | 2006 Taxable Gallons | 2005 Taxable Gallons | Percent Increase or (Decrease) | 2006 Tax Due | 2005 Tax Due | Percent Increase or (Decrease) |
|--------------|----------------------------|----------------------------|--------------------------------------|----------------------|----------------------|--------------------------------------|
| January | 40,563,462 | 31,569,094 | 28.49% | \$10,302,331 | \$7,802,397 | 32.04% |
| February | 36,858,612 | 31,700,765 | 16.27 | 9,361,334 | 7,834,196 | 19.49 |
| March | 29,136,621 | 41,155,552 | -29.20 | 7,400,788 | 10,173,430 | -27.25 |
| April | 37,719,808 | 42,863,959 | -12.00 | 9,580,812 | 10,595,105 | -9.57 |
| May | 37,450,960 | 49,464,069 | -24.29 | 9,514,265 | 12,228,156 | -22.19 |
| June | 21,195,441 | 50,056,930 | -57.66 | 5,384,614 | 12,375,072 | -56.49 |
| July | 16,506,280 | 50,888,987 | -67.56 | 4,354,226 | 12,531,747 | -65.25 |
| August | 43,352,701 | 52,511,895 | -17.44 | 11,436,841 | 12,931,558 | -11.56 |
| September | 41,189,433 | 40,984,290 | 0.50 | 10,865,346 | 10,089,873 | 7.69 |
| October | 43,944,949 | 40,132,784 | 9.50 | 11,592,218 | 9,881,273 | 17.32 |
| November | 44,062,228 | 39,027,085 | 12.90 | 11,622,925 | 9,608,967 | 20.96 |
| December | 42,304,877 | 46,286,058 | -8.60 | 11,159,833 | 11,397,147 | -2.08 |
| Total | 434,285,372 | 516,641,468 | -15.94% | \$112,575,533 | \$127,448,921 | -11.67% |